



Ministry of Finance
 Corporations Tax
 33 King Street West
 PO Box 620
 Oshawa ON L1H 8E9

2008

Capital Tax Election of Associated Group Agreement for Allocation of Taxable Capital Deduction (TCD)

CT23 SCHEDULE 591

Applies to taxation years ending in the 2008 calendar year.

The following associated group of corporations includes all the corporations in this associated group (excluding financial institutions and corporations exempt from capital tax) having a permanent establishment in Canada and are hereby making an election under subsection 69(2.1) of the *Corporation Tax Act* to allocate the tax effect of the group's taxable capital deduction (TCD) as calculated in section B1 on page 10 of the CT23 for all taxation years which end in the 2008 calendar year, based on each corporation's total assets and Ontario allocation factor from each corporation's last taxation year ending in the 2007 calendar year.

Corporation having a permanent establishment in Canada	Last taxation year ending in 2007 calendar year	Ontario Allocation A	Total Assets T	Net Deduction A x TE x (T÷X) ND	Allocation of Net Deduction AND
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction					
From CT23, Page 10, Section B:					
TCD <input type="text"/> x Capital Tax Rate <input type="text"/> = TE <input type="text"/>					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction					
From CT23, Page 10, Section B:					
TCD <input type="text"/> x Capital Tax Rate <input type="text"/> = TE <input type="text"/>					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction					
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TCD <input type="text"/> x Capital Tax Rate <input type="text"/> = TE <input type="text"/>					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction					
From CT23, Page 10, Section B:					
TCD <input type="text"/> x Capital Tax Rate <input type="text"/> = TE <input type="text"/>					

If insufficient space, attach list.

Total Assets of Associated Group having permanent establishments in Canada X	<input type="text"/>
Total Net Deductions of Associated Group having permanent establishments in Canada TND	<input type="text"/> 999
Total Allocated Net Deductions of Associated Group having permanent establishments in Canada TAND	<input type="text"/> 994